

62041


 Utah State Tax Commission
 210 N 1950 W • Salt Lake City, UT 84134 • tax.utah.gov

TC-62M Schedule BG
Sales of FOOD and FOOD INGREDIENTS
from Non-fixed Places of Business in Utah

Bus. Name: _____

Acct. #: _____

Tax Period: _____

1. Location of Transaction	2. Cnty/ City Code	3. Net Taxable Sales & Purchases (not including sales of prepared food)	4. Comb. Tax Rate	5. Sales and Use Tax (col. 3 x col. 4)
Beaver County	01000	_____	.0300	_____
Box Elder County	02000	_____	.0300	_____
Cache County	03000	_____	.0300	_____
Carbon County	04000	_____	.0300	_____
Daggett County	05000	_____	.0300	_____
Davis County	06000	_____	.0300	_____
Duchesne County	07000	_____	.0300	_____
Emery County	08000	_____	.0300	_____
Garfield County	09000	_____	.0300	_____
Grand County	10000	_____	.0300	_____
Iron County	11000	_____	.0300	_____
Juab County	12000	_____	.0300	_____
Kane County	13000	_____	.0300	_____
Millard County	14000	_____	.0300	_____
Morgan County	15000	_____	.0300	_____
Piute County	16000	_____	.0300	_____
Rich County	17000	_____	.0300	_____
Salt Lake County	18000	_____	.0300	_____
San Juan County	19000	_____	.0300	_____
Sanpete County	20000	_____	.0300	_____
Sevier County	21000	_____	.0300	_____
Summit County	22000	_____	.0300	_____
Tooele County	23000	_____	.0300	_____
Uintah County	24000	_____	.0300	_____
Utah County	25000	_____	.0300	_____
Wasatch County	26000	_____	.0300	_____
Washington County	27000	_____	.0300	_____
Wayne County	28000	_____	.0300	_____
Weber County	29000	_____	.0300	_____



SCHEDULE BG TOTALS: • _____

 • _____
 (Enter tax on form TC-62M, line 8b)

Instructions for TC-62M Schedule BG

General Instructions

Use this schedule to report combined state and local sales and use taxes on sales of food and food ingredients by the following businesses:

1. vending machine operators;
2. vendors who sell from a mobile inventory; and
3. sellers with established Utah sales tax nexus who sell food and food ingredients shipped from outside Utah direct to consumers in Utah for storage, use or other consumption in Utah.

Do not use this schedule to report sales of food and food ingredients made from a fixed place of business in Utah or to report taxable purchases of tangible personal property for your own storage, use or consumption at a fixed business location. Those purchases must be reported on Form TC-62M, line 4, and on Schedule AG.

Attach the original of this schedule to your return. Make a copy for your records.

Column Instructions

Column 1 This is preprinted and requires no further entries by you.

Column 2 This is preprinted and requires no further entries by you.

Column 3 Enter the net amount of food and food ingredients subject to sales and use tax for each county shown in column 1.

The sales reported for each location must be included in the amount on TC-62M, line 7 (i.e., total sales minus exempt sales, plus tax-free purchases, plus or minus adjustments).

Add the amounts in column 3 and enter the total at the bottom of the page. Make sure this amount is included in the net taxable sales on form TC-62M, line 7.

Vending machine operators should include the net sales proceeds or 150 percent of cost if this method of reporting has been elected. The optional method of 150 percent of cost applies only to sales made from coin-operated vending machines of food, beverage and dairy products in which the proceeds from each sale do not exceed one dollar.

Column 4 This is preprinted and requires no further entries by you.

Column 5 Enter the state and local sales and use taxes. Calculate the tax by multiplying the amount in column 3 by the preprinted tax rate in column 4.

Add the amounts in column 5 and enter the total at the bottom of the page. Include this total tax on form TC-62M, line 8b.